

FORTY SIXTH
ANNUAL REPORT

OF THE
AUDITOR

OF THE
CITY OF LINCOLN, NEBRASKA

FOR THE YEAR ENDING AUGUST 31, 1949

Lincoln, Nebraska, February 1, 1950

To the Honorable City Council,
City of Lincoln, Nebraska.

Gentlemen:

The Department of Accounts and Finance presents herewith the Forty-sixth Annual Report of the Auditor of the City of Lincoln, Nebraska, showing in detail the financial transactions, the bonded indebtedness and the actual condition of all funds at the close of the fiscal year ending August 31, 1949. This report was prepared by James M. Mallon, who is in charge of the Auditing Division.

These accounts have been audited and verified by Van Boskirk, Remington and Lymes, Certified Public Accountants.

Detailed statistics regarding the operation of the Water and Light Departments are omitted from this report for the reason that a separate report is published by these departments showing such transactions.

The tax levy for the coming year is 10.42 mills, which is .48 mills less than the previous year. It was necessary to make this reduction to meet the requirements of the charter, fixing a limit on the amount of property taxes. Last year, it was necessary to make a reduction of .25 mills over the previous year. This makes a reduction of nearly three-quarters of a mill in two years, and has seriously affected the activities of the city in rendering services and making necessary improvements. The present inflation, the city's growth and expansion, with the increased demands for additional services indicate that this provision of the charter, which was adopted nearly twenty years ago, should be amended to meet present day needs, or that additional funds should be provided in some other manner, for the proper operation of the city.

Respectfully submitted,

Theo H. Berg, Director,

Department of Accounts and Finance.

PART ONE

GENERAL INFORMATION

OFFICIALS OF THE CITY OF LINCOLN, NEBRASKA

The City of Lincoln, Nebraska, for many years operated under the Commission Form of Government. On May 10, 1937, a change was made and a new form of government was inaugurated. The Plan adopted has been called Seven-Man-Council, but possibly a more appropriate name would be a Modified Manager Plan. Under this plan a mayor is elected for a term of two years and after the first election three councilmen will be elected each two years for a four year term. The Councilmen are paid \$10.00 for each regular meeting attended. No pay allowed for special meetings. The mayor receives in addition to the \$10.00 for each weekly meeting attended the sum of \$500.00 per year.

The activities of the City are divided in three departments as follows:

1. Department of Public Welfare and Safety.
2. Department of Accounts and Finance.
3. Department of Parks, Public Property and Improvements.

The Council appoints a Director for each of the departments, who is the superintendent thereof and responsible to the council for its proper operation.

All other officials and employees are appointed by the Council. The Judge of the Municipal Court is elected at County and State elections, and other officials of the Municipal Court are appointed by the Judge.

City elections are held on the first Tuesday in May of each odd numbered year. The term of office of Mayor and Councilman begins on the first Monday following the election.

The Council acts as a fact finding and policy determining body, while it is the duty of the Directors to carry out the policies so determined and to perform the necessary administrative functions of the City.

The Council also appoints a City Attorney and assistants necessary to work with the Council and all departments of the City.

LIST OF CITY OFFICIALS

Clarence G. Miles, Mayor and President of Council

Councilmen—Terms Expire 1951

Thomas R. Pansing, Vice President of Council.

Arthur J. Weaver, Jr.

Rees Wilkinson.

Councilmen—Terms Expire 1953

John Comstock.

Fern Hubbard Orme

Roy Sheaff

THE DEPARTMENTS OF THE CITY ARE ASSIGNED AS FOLLOWS:

DEPARTMENT OF PUBLIC WELFARE AND SAFETY

COBE S. VENNER

Director

Fire Department	—E. P. Feaster, Chief
Electrical Inspection	—Donald Venter, Inspector
Health Department	—Fred P. Long, Superintendent
Police Department	—Joseph T. Carroll, Chief
City Property	—Charles E. Saal, Superintendent
Muny Coal and Gas	—L. E. Brown, Manager

DEPARTMENT OF ACCOUNTS AND FINANCE

THEO. H. BERG

Director

City Clerk's and Auditor's Office	—Theo. H. Berg, Clerk and Auditor
	—W. Wayne Harvey, Deputy Clerk and Auditor
	—James M. Mallon, Deputy Clerk and Auditor
Purchasing Office	—F. W. Moeller, Purchasing Agent
Treasurer's Office	—Frank J. Miller, Treasurer
Tax Commissioner's Office	—Wm. A. Schlaebitz, Deputy Treas.
	—P. H. Matthews, Tax Commissioner
Information Bureau	—Wauneta Paul, Information Clerk

GENERAL INFORMATION

DEPARTMENT OF PARKS, PUBLIC PROPERTY AND IMPROVEMENTS

D. L. ERICKSON

Director

Engineer's Office

—D. L. Erickson, Engineer
—H. C. Schleuter, Deputy
—Carl L. Fisher, Deputy

Inspections

—E. A. Vorhees, Building Inspector
—Frank M. Staats, Plumbing Inspector
—Charles Meyer, Sidewalk Inspector

Street Department
Paving Repair &
Sewer

—A. Lynn Myers, Superintendent

—H. Lyle Gieseke, Superintendent

Parks

—Glen Suiker, Acting Superintendent

Recreation

—James C. Lewis, Superintendent

Water and Light

—F. L. Blumer, Plant Superintendent
—John W. Kruse, Business Manager

LEGAL DEPARTMENT

—John J. Jacobson, City Attorney
—Arthur A. Whitworth, Deputy

PERSONNEL DEPARTMENT

—Ray E. Ramsay, Personnel Officer

MUNICIPAL COURT

—Edward C. Fisher, Judge
—Leland M. Towle, Clerk
—R. L. Butterbaugh, Deputy Clerk
—John J. Reitter, Constable

LINCOLN CITY LIBRARY BOARD

(Members Appointed by Council)

Morris N. Adams, President.....	Term expires August 23, 1950
Homer L. Kyle, Vice President.....	Term Expires August 23, 1951
Mrs. Wm. I. Aitken, Secretary.....	Term expires August 23, 1953
John C. Settlemayer, Librarian	
Mrs. C. M. Duff.....	Term expires August 23, 1952
John Ames	Term expires August 23, 1954
Mrs. A. L. Smith, Sr.....	Term expires August 23, 1955
Joseph R. Seacrest.....	Term expires August 23, 1956

FORTY-SIXTH ANNUAL REPORT, CITY OF LINCOLN, NEBRASKA

AVIATION BOARD

(Members Appointed by Council)

John Campbell, Edwin Faulkner, Harry Spencer, Richard Joyce,
George Cook, Sam Waugh, C. W. Kinsey, B. G. Clark, Ted Sick

BOARD OF EXAMINING ENGINEERS

(Members Appointed by Council)

Fred W. Tyler, Chairman
F. L. Blumer, Secretary
M. L. Shively, Treasurer

The Board meets the second and fourth Mondays of each month at 7:30 P. M., at the City Hall, to examine applicants as to their qualifications to operate steam engines and boilers within the City of Lincoln.

HOSPITAL BOARD

(Members Appointed by Council)

Terms expiring February 28, 1951:

A. Q. Schimmel, Mrs. Don Miller, I. J. Devoe

Terms expiring February 28, 1953:

George Rosenlof, Bennett S. Martin

Terms expiring February 28, 1955:

Mrs. George P. Abel, John K. Selleck, John Comstock

CITY PLANNING COMMISSION

(Members Appointed by Council)

Terms expiring June 1, 1950:

C. Petrus Peterson, Cecil Donley, Mrs. Fred Putney

Terms expiring June 1, 1951:

Walter Wilson, Kenneth Lewis, Joe Ginsburg

Terms expiring June 1, 1952:

D. B. Marti, E. J. Faulkner, Wardner Scott

GENERAL INFORMATION

HOUSING AUTHORITY

(Members Appointed by Council)

R. E. Campbell, Chairman
Earl Fullbrook, Rev. Howard B. Hart, Mrs. Robert G. Simmons, Britt
Pryor

BOARD OF APPEALS

(Members Appointed by Council)

Term expiring May, 1951:
Harvey Rathbone, Harold Hoppe
Term expiring May, 1953:
Gale G. Robinson, Chauncey Barney
Term expiring May, 1955:
Henry Grether

PARK BOARD

(Members Appointed by Council)

For term ending February 28, 1951:
Robert L. Ferguson, George Holmes, Joe W. Seacrest
For term ending February 24, 1949:
Ralph Slocum, Thomas C. Woods

SOLICITATIONS COMMISSION

(Members Appointed by Council)

Robin R. Reid, Monsignor Maurice W. Helmann, Mrs. C. D. Husted,
Roscoe Lodwig

PERSONNEL BOARD

(Members Appointed by Council)

Perry W. Morton, Dr. E. Glenn Callen, Wm. M. Stoner

CITY-COUNTY BOARD OF HEALTH

Terms ending July 1, 1950:
Russell Brehm, Fern Hubbard Orme, Dr. Carl Olson, Jr.
Term ending July 1, 1951:
Dr. L. D. Arnot, Earl Wood
Term expiring July 1, 1952:
Dr. George Underwood, Mrs. Oliver Christensen

FORTY-SIXTH ANNUAL REPORT, CITY OF LINCOLN, NEBRASKA

JUVENILE COUNCIL

(Members Appointed by Council)

Terms ending January, 1951:

Thomas M. Davies, Carrie King, Raymond A. McConnell, Jr.

Terms ending January, 1950:

Dr. Paul Bancroft, James M. Reinhardt

TRAFFIC COMMISSION

(Members Appointed by Council)

Terms ending April 14, 1950:

Joe Fenton, Chairman, Fred Wells, Charles F. Fowler, Ray Osborn, John P. Morrow, Frank Zajik, Wayne Farmer

Terms ending April 14, 1951:

Clifford Anderson, Al Lew, James Tisdale, Mrs. D. G. Barber, Bernard Clark, Forest Hutson

Terms ending April 14, 1952:

Giles Henkle, Stanley Sands, Clarence Hinds, Hazel Stebbins, Harry Spencer, Hal Mardis, Hazel Smith

Ex-officio Members:

Director of Public Welfare & Safety, Chief of Police, Head of Traffic Division of Police Department, Prosecuting Attorney, City Engineer

FACTS ABOUT LINCOLN

City originally incorporated on April 7, 1869.

Incorporated as a city of the Second Class on March 18, 1871.

Incorporated as a city of the First Class on March 25, 1887.

Altitude: 1,165 feet above sea level.

Area: 15,249.08 acres, (23.82 square miles.)

Paved Streets and Alleys: 248.73 miles.

Parks: 1,368.8 acres.

Sanitary Sewers: 242.54 miles.

Storm Sewers: 60.00 miles.

Water Mains: 282.06 miles.

Public School Buildings: 28.

Floating Debt: None.

Population 1920: 54,928.

Population 1930: 79,572.

Population 1940: 81,846.

Population 1949: 106,000 (estimated).

Valuation of City per capita.....\$1,174.00

Bond debt of City per capita.....15.89

FORTY-SIXTH ANNUAL REPORT, CITY OF LINCOLN, NEBRASKA

GENERAL FUND

**Statement of Expenditures and Encumbrances
Compared with Appropriations**

September 1, 1948 to August 31, 1949

	Appropriation	Expenditures	Unexpended Balance	Encumbrances	Unencumbered Balance
GENERAL GOVERNMENT:					
General Expense.....	\$ 20,652.00	\$ 18,308.80	\$ 2,343.20		\$ 2,343.20
Muny Court	21,470.00	21,406.40	63.60	\$ 113.50	49.90
Mayors	4,355.00	3,823.02	531.98	3.75	528.23
City Council	3,220.00	3,083.74	136.26		136.26
Directors	21,900.00	21,387.84	512.16		512.16
Attorneys	18,840.00	17,203.71	1,636.29		1,636.29
Merit System	6,915.00	6,753.84	161.16		161.16
Fire and Police Pension	63,693.00	66,925.79	3,232.79		3,232.79
Contingency	75,000.00	5,272.76	69,727.24		69,727.24
Air Base Housing.....	688.00		688.00		688.00
Housing Referral Desk..	3,000.00	3,185.77	185.77		185.77
Parking Meters	15,000.00	17,274.07	2,274.07		2,274.07
Planning Commission ..	2,500.00	160.43	2,339.57		2,339.57
Traffic Commission	2,000.00	1,500.00	500.00		500.00
Total.....	\$ 259,233.00	\$ 186,286.17	\$ 72,946.83	\$ 117.25	\$ 72,829.58
DEPARTMENT OF PUBLIC WELFARE & SAFETY:					
Police	\$ 330,385.00	\$ 338,925.00	\$ 8,540.00	\$ 4,212.34	\$ 12,752.34
Fire	304,273.00	301,619.62	2,653.38	414.01	2,239.37
Health	80,000.00	83,728.03	3,728.03	361.89	4,089.92
Milk Inspection	10,000.00	7,397.24	2,602.76		2,602.76
City Property	41,432.00	38,267.23	3,164.77	35.29	3,129.48
Total.....	\$ 766,090.00	\$ 769,937.12	\$ 3,847.12	\$ 5,023.53	\$ 8,870.65
DEPARTMENT OF ACCOUNTS & FINANCE:					
Clerk and Auditor.....	\$ 19,740.00	\$ 19,670.37	\$ 69.63	\$ 14.00	\$ 55.63
Treasurer	42,294.00	42,858.63	564.63	92.12	656.75
Tax Commissioner	12,440.00	6,260.80	6,179.20	338.06	5,841.14
Purchasing	13,003.16	12,871.25	131.91	1,244.49	1,112.58
Total.....	\$ 87,477.16	\$ 81,661.05	\$ 5,816.11	\$ 1,688.67	\$ 4,127.44
DEPARTMENT OF PARKS, PUBLIC PROPERTY & IMPROVEMENTS:					
Engineer	\$ 49,270.00	\$ 46,162.82	\$ 3,107.18	\$ 370.96	\$ 2,736.22
Roads and Sidewalks.....	146,200.00	154,358.18	8,158.18	1,159.17	9,317.35
Paving Repair	85,260.00	91,162.42	5,902.42	698.92	6,601.34
Sewer	36,000.00	31,504.09	4,495.91	2.46	4,493.45
Park	130,820.00	133,218.56	2,398.56	3,044.87	5,443.43
Street Light	56,200.00	55,230.63	969.37	87.53	881.84
Plumbing Inspection	11,240.00	8,123.27	3,116.73	54.33	3,062.40
Recreation—General	1,200.00	971.08	228.92		228.92
Total.....	\$ 516,190.00	\$ 520,731.05	\$ 4,541.05	\$ 5,418.24	\$ 9,959.29
TOTAL GENERAL FUND	\$1,628,990.16	\$1,558,615.39	\$70,374.77	\$12,247.69	\$58,127.08

FINANCIAL SECTION, GENERAL FUND

GENERAL FUND

Detailed Statement of Expenditures

September 1, 1948 to August 31, 1949

	Personal Services	Other Current Expenses	Capital Outlay	Material For Resale & Misc.	Total
GENERAL GOVERNMENT:					
General Expense.....	\$ 1,991.62	\$ 14,593.07	\$ 1,474.04	\$ 250.07	\$ 18,308.80
Muny Court	18,297.67	2,458.61	650.12		21,406.40
Mayors	3,340.80	482.22			3,823.02
City Council	3,018.38	65.36			3,083.74
Directors	21,113.12	274.72			21,387.84
Merit System	6,440.48	307.36	6.00		6,753.84
Attorneys	14,768.99	1,168.89	1,265.83		17,203.71
Fire and Police Pension....				66,925.79	66,925.79
Contingency		5,272.76			5,272.76
Housing Referral Desk.....	3,016.05	169.72			3,185.77
Parking Meters			17,274.07		17,274.07
Planning Commission		160.43			160.43
Traffic Commission		1,500.00			1,500.00
Total.....	\$ 71,987.11	\$ 26,453.14	\$ 20,670.06	\$ 67,175.86	\$ 186,286.17
DEPARTMENT OF PUBLIC WELFARE & SAFETY:					
Police	\$ 272,195.26	\$ 55,149.14	\$ 11,580.60		\$ 338,925.00
Fire	284,010.93	17,561.09	47.60		301,619.62
Health	64,656.11	15,597.88	3,474.04		83,728.03
Milk Inspection	6,115.00	1,282.24			7,397.24
City Property	22,943.46	15,312.89	10.88		38,267.23
Total.....	\$ 649,920.76	\$ 104,903.24	\$ 15,113.12		\$ 769,937.12
DEPARTMENT OF ACCOUNTS & FINANCE:					
Clerk and Auditor.....	\$ 13,967.47	\$ 5,145.32	\$ 557.58		\$ 19,670.37
Treasurer	29,791.57	10,760.66	2,306.40		42,858.63
Tax Commissioner	5,757.47	470.45	32.88		6,260.80
Purchasing	8,605.73	2,263.11	453.86	\$ 1,548.55	12,871.25
Total.....	\$ 58,122.24	\$ 18,639.54	\$ 3,350.72	\$ 1,548.55	\$ 81,661.05
DEPARTMENT OF PARKS, PUBLIC PROPERTY & IMPROVEMENTS:					
Engineer	\$ 39,589.05	\$ 5,940.49	\$ 611.28	\$ 22.00	\$ 46,162.82
Roads and Sidewalks.....	109,900.69	43,477.55	979.94		154,358.18
Paving Repair	38,969.50	28,373.01	25.70	23,794.21*	91,162.42
Sewer	23,794.21	7,709.88			31,504.09
Park	91,320.09	41,053.33	845.14		133,218.56
Street Light	10,368.05	42,384.16	2,478.42		55,230.63
Plumbing Inspection	7,224.00	837.89	9.63	51.75	8,123.27
Recreation--General	910.08	61.00			971.08
Total.....	\$ 322,075.67	\$ 169,837.31	\$ 4,950.11	\$ 23,867.96	\$ 520,731.05
TOTAL GENERAL FUND.....	\$ 1,102,105.78	\$ 319,833.23	\$ 44,084.01	\$ 92,592.37	\$ 1,558,615.39

* Sewer Reimbursable Payroll.

Summary Statement of Expenditures & Transfers of All Funds

Sept. 1, 1948 to Aug. 31, 1949

	Personal Service	Other Current Expense	Capital Outlay	Miscellaneous and Transfers	Material Purchased For Resale	Interest	Registered Warrants and Bonds	Total
GENERAL FUND:								
General Government:								
General Expense:	\$ 1,991.62	\$ 14,593.07	\$ 1,474.04	\$ 250.07				\$ 18,308.80
Mun. Court:	18,297.67	2,458.61	650.12					21,406.40
Mayor:	3,340.80	482.22						3,823.02
City Council:	3,018.38	66.36						3,083.74
Director:	21,113.12	274.72						21,387.84
Attorney:	14,768.99	1,168.89	1,265.83					17,203.71
Merit System:	6,440.48	307.36	6.00					6,753.84
Fire & Police Pension:				66,925.79				66,925.79
Contingency:		5,272.76						3,212.76
Housing Referral Desk:	3,016.05	169.72						3,185.77
Parking Meter:			17,274.07					17,274.07
Planning Commission:		160.43						160.43
Traffic Commission:		1,500.00						1,500.00
Department of Public Welfare & Safety:								
Police:	272,195.26	55,149.14	11,580.60					338,925.00
Fire:	284,010.93	17,561.09	47.60					301,619.62
Health:	64,656.11	15,597.88	3,474.04					83,728.03
Milk Inspection:	6,115.00	1,282.24						7,397.24
City Property:	22,943.46	15,312.89	10.88					38,267.23
Department of Accounts & Finance:								
Clerk and Auditor:	13,967.47	5,145.32	557.58					19,670.37
Treasurer:	29,791.57	10,760.66	2,306.40					42,858.63
Tax Commissioner:	5,757.47	470.45	32.88					6,260.80
Purchasing:	8,605.73	2,263.11	453.86		1,548.55			12,871.25
Department of Parks, Public Property and Improvement:								
Engineer:	39,589.05	5,940.49	611.28	22.00				46,162.82
Road and Sidewalks:	109,900.69	4,477.55	979.94					115,358.18
Paving Repair:	38,969.50	28,373.01	25.70	23,794.21				91,162.42
Sewer:	23,794.21	7,709.88						31,504.09
Park:	91,320.09	41,053.33	845.14					133,218.56
Street Light:	10,358.05	42,384.16	2,478.42					55,230.63
Plumbing Inspection:	7,224.00	837.89	9.63	51.75				8,123.27
Recreation-General:	910.08	61.00						971.08
Total General:	\$1,102,105.78	\$ 319,833.23	\$ 44,084.01	\$ 91,043.82	\$ 1,548.55			\$1,558,615.39
PUBLIC SERVICE ENTERPRISES:								
Water:	\$ 123,416.82	\$ 472,309.76	\$ 159,430.52	\$ 76,875.00				\$ 832,032.10
Water Investment:				182,004.98			50,000.00	232,004.98
Water Bond Interest:						2,250.00		2,250.00
Commercial Light:	167,705.07	315,261.02	286,540.66		5,359.28			774,866.03
Commercial Light Bond:								
Interest Redemption:	5,442.33	3,588.96	11,892.49	8,877.49				28,801.27
Mun. Coal and Gasoline:	52,429.53	110,650.29	34,412.94		46,380.45			197,952.73
Aviation:	406,052.90	273,988.48	31,955.24	109,990.63				711,096.62
Surplus Property Disposal:								
Lincoln General Hospital:	\$ 755,046.65	\$1,175,894.00	\$ 524,231.85	\$ 377,748.10	\$ 51,739.73	\$ 2,250.00	\$ 50,000.00	\$2,936,880.93